

BARRON COUNTY, WISCONSIN
FEDERAL AND STATE SINGLE AUDIT REPORTS
YEAR ENDED DECEMBER 31, 2013

**BARRON COUNTY, WISCONSIN
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DECEMBER 31, 2013**

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BARRON COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2013

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)		Expenditures		Receipts		Accrued (Deferred)	
		Reimbursements	Prior Years	Federal	Local	Grant	Local	Reimbursements	
		1/1/13	Adjustments			Reimburse- ments	Share	12/31/13	
<u>Department of Agriculture</u>									
Direct Grant:									
Environmental Quality Incentives Program:	10.912	\$ 1,240	\$ -	\$ -	\$ -	\$ 1,240	\$ -	\$ -	
Passed through Wisconsin Department of Health Services:									
Special Supplemental Food Program for Women, Infants and Children	10.557	1,698	-	220,911	-	221,604	-	1,005	
State Administrative Matching Grants for Supplement Nutrition Assistance Program	10.561	(5,872)	-	39,769	-	28,524	-	5,373	
Income Maintenance Contract	10.561	111,914	-	230,117	93,844	242,243	93,844	99,788	
WIC Farmers' Market Nutrition Program (FMNP)	10.572	-	-	1,792	-	1,792	-	-	
Passed through Wisconsin Department of Children and Families:									
State Administrative Matching Grants for Supplement Nutrition Assistance Program	10.561	-	-	932	-	1,077	-	(145)	
Total Department of Agriculture		108,980	-	493,521	93,844	496,480	93,844	106,021	
<u>Department of Justice</u>									
Direct Grant:									
State Criminal Alien Assistance Program:	16.606	-	-	2,725	-	2,725	-	-	
Bulletproof Vest Partnership Program	16.607	2,218	-	-	-	2,218	-	-	
Edward Byrne Memorial Justice Grant Program	16.738	15,834	-	10,000	-	25,834	-	-	
Crisis Intervention Team Training	16.738	32,605	-	-	-	32,605	-	-	
Federal Cease Grant	16.None	-	-	1,432	-	1,432	-	-	
Total Department of Justice		50,657	-	14,157	-	64,814	-	-	
<u>Department of Transportation</u>									
Passed through Wisconsin Department of Transportation:									
Highway Planning and Construction	20.205	(X)	-	-	474,574	118,643	474,574	118,643	-
Occupant Protection Incentive Grant	20.602		1,682	-	8,737	-	10,419	-	-
Rail Line Relocation and Improvement	20.320	(X)	10,132	-	2,295,006	-	2,305,138	-	-
Total Department of Transportation			11,814	-	2,778,317	118,643	2,790,131	118,643	-
<u>Department of Education</u>									
Passed through Wisconsin Department of Health Services									
Special Education - Grants for Infants and Families	84.181		-	-	47,274	-	47,274	-	-
(X) Major Federal Awards Program									

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

BARRON COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2013

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #	Accrued (Deferred)	Prior Years Adjustments	Expenditures		Receipts		Accrued (Deferred)	
		Reimbursements			Federal	Local	Grant Reimburse- ments	Local Share	Reimbursements
		1/1/13							12/31/13
Department of Health Services									
Passed through Greater Wisconsin Area Agency on Aging:									
Title III, D - Preventive Health:	93.043	\$ 41	\$ -	\$ 23,386	\$ 2,599	\$ 4,033	\$ 2,599	\$ 19,394	
Title III, B - Supportive Services	93.045	(B) 7,597	-	63,678	7,076	54,099	7,076	17,176	
Title III, Part C-1 - Nutrition Services	93.045	(B) 1,687	-	48,223	5,358	50,352	5,358	(442)	
Title III, Part C-2 - Home Delivered Nutrition	93.045	(B) -	-	38,581	4,288	38,581	4,288	-	
Alzheimer's Disease Demonstration Grants to States	93.051	-	-	20,000	-	20,000	-	-	
Title III, Part E - National Family Caregiver Support	93.052	1,085	-	27,696	10,534	20,849	10,534	7,932	
Nutrition Services Incentive Program:									
Congregate Nutrition Services	93.053	(B) -	-	15,308	-	15,308	-	-	
Home Delivered Nutrition Services	93.053	(B) -	-	30,943	-	30,943	-	-	
Social Services Block Grant	93.667	97	-	2,776	308	2,898	308	(25)	
Communities Putting Prevention to Work									
WI Chronic Disease Self Management	93.725	-	-	14,133	-	11,024	-	3,109	
State Pharmaceutical Assistance	93.786	-	-	2,282	-	2,282	-	-	
Medical Assistance Program	93.778	(X) 448	-	15,487	-	15,935	-	-	
Medicare Improvements for Patients and Providers Act	93.779	1,439	-	41,137	4,571	42,953	4,571	(377)	
Medicare Improvements for Patients and Providers Act	93.779	176	-	5,585	-	5,776	-	(15)	
Passed through Wisconsin Department of Health Services:									
Alzheimer's Disease Demonstration Grants to States	93.051	22,965	32,752	45,000	-	100,717	-	-	
Public Health Emergency Preparedness	93.069	4,826	-	40,136	-	29,230	-	15,732	
Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse	93.087	14,745	-	-	-	14,745	-	-	
Immunization Grants	93.268	-	-	11,427	-	11,427	-	-	
Drug Free Communities Support Program	93.276	25,425	-	129,382	-	141,990	-	12,817	
PPHF 2012 National Public Health Improvement Initiative	93.507	-	-	10,000	-	10,000	-	-	
Temporary Assistance for Needy Families	93.558	-	-	99,693	-	99,693	-	-	
Income Maintenance Contract	93.558	3,617	-	7,437	3,033	7,829	3,033	3,225	
Social Services Block Grant:									
Basic County Allocation	93.667	-	-	173,877	-	173,877	-	-	
Aging Disability Resource Center	93.667	14	-	3,614	-	3,593	-	35	
Income Maintenance Contract	93.767	20,942	-	43,061	17,561	45,330	17,561	18,673	
(B) Aging Cluster									
(X) Major Federal Awards Program									

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

BARRON COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2013

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #		Accrued (Deferred)		Receipts				Accrued (Deferred)
			Reimbursements 1/1/13	Prior Years Adjustments	Expenditures		Reimburse- ments	Local Share	Reimbursements 12/31/13
					Federal	Local			
Department of Health Services (Continued)									
Passed through Wisconsin Department of Health Services (Continued):									
Medical Assistance Program Cluster:									
Medical Assistance Program:									
Maternal and Child Health Services Block Grant	93.778	(X)	\$ 112	\$ -	\$ 1,412	\$ -	\$ 1,524	\$ -	\$ -
Case Management	93.778	(X)	9,733	-	107,870	326,321	111,910	326,321	5,693
Human Services Contract	93.778	(X)	-	-	8,591	-	5,102	-	3,489
Income Maintenance Contract	93.778	(X)	21,117	-	453,198	130,139	335,933	130,139	138,382
Wisconsin Medicaid Cost Reporting	93.778	(X)	-	-	165,996	-	165,996	-	-
Aging and Disability Resource Center	93.778	^ (X)	140,870	-	446,037	-	451,475	-	135,432
CMS Research, Demonstrations and Evaluations:									
Block Grant for Community Health	93.958		-	-	20,066	-	20,066	-	-
Block Grant for Prevention and Treatment of Substance Abuse	93.959		-	-	139,713	-	139,713	-	-
Preventive Health and Health Service Block Grant	93.991		-	-	4,640	-	4,640	-	-
Maternal and Child Health Service Block Grant	93.994		1,521	-	46,281	-	50,079	-	(2,277)
Passed through Wisconsin Department of Children and Families:									
CW Promoting Safe and Stable Families	93.556		-	-	42,827	75,157	42,827	75,157	-
Temporary Assistance for Needy Families	93.558		1,601	6,455	186,043	13,795	172,059	13,795	22,040
Family Support Payments to States - Assistance Payments	93.560		-	-	10	-	10	-	-
Child Support Enforcement Program (Title IV-D)	93.563		119,915	-	493,476	123,496	483,609	123,496	129,782
Refugee and Entrant Assistance	93.566		75	-	6,750	-	75	-	6,750
Chafee Education and Training Vouchers Program	93.599		(396)	-	1,445	-	1,007	-	42
Stephanie Tubbs Jones Child Welfare Services Program	93.645		-	-	26,552	-	26,552	-	-
Foster Care-Title IV-E	93.658		5,148	-	176,906	2,418	176,050	2,418	6,004
Social Services Block Grant	93.667		-	-	72,730	-	72,730	-	-
Chafee Foster Care Independence Program	93.674		7,597	-	19,503	-	21,164	-	5,936

(X) Major Federal Awards Program

^ Tested as State Major Program

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

BARRON COUNTY, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2013

Federal Grantor Agency/Pass-Through Agency/ Program Title and Year	Federal CFDA #		Accrued (Deferred) Reimbursements 1/1/13	Prior Years Adjustments	Expenditures		Receipts		Accrued (Deferred) Reimbursements 12/31/13
					Federal	Local	Grant Reimburse- ments	Local Share	
<u>Department of Health Services (Continued)</u>									
Passed through Wisconsin Department of Workforce Development:									
Child Care Development Program	93.596		\$ 2,695	\$ 316	\$ 36,479	\$ 2,847	\$ 33,785	\$ 2,847	\$ 5,705
Medical Assistance	93.778	(X)	-	-	(1,203)	-	(911)	-	(292)
Passed through Wisconsin Department of Administration:									
Low-Income Home Energy Assistance:	93.568								
Non-CARS Reporting			14,283	-	59,736	29,870	55,445	29,870	18,574
Passed through Wisconsin Department of Corrections:									
Stephanie Tubbs Jones Child Welfare Services Program	93.645		924	-	4,757	2,949	5,611	2,949	70
Foster Care - Title IV-E	93.658		1,478	-	7,135	4,424	8,509	4,424	104
Total Department of Health and Human Services			431,777	39,523	3,439,792	766,744	3,338,424	766,744	572,668
<u>Department of Homeland Security</u>									
Direct Grant:									
American Recovery and Reinvestment Act:									
Emergency Food and Shelter Program:	97.024		-	-	10,871	-	10,871	-	-
Passed through Wisconsin Department of Military Affairs:									
Emergency Management Performance Grants	97.042		29,418	-	42,818	113,185	50,827	113,185	21,409
Total Department of Homeland Security			29,418	-	53,689	113,185	61,698	113,185	21,409
TOTAL FEDERAL AWARDS			\$ 632,646	\$ 39,523	\$ 6,826,750	\$ 1,092,416	\$ 6,798,821	\$ 1,092,416	\$ 700,098
<u>Claims Paid to Providers via Third Party Administrator</u>									
Medical Assistance (Medicaid Cluster)	93.778	^^ (X)			333,802				
TOTAL FEDERAL AWARD EXPENDITURES					\$ 7,160,552				
(X) Major Federal Awards Program									
^^ See Note 5									

(X) Major Federal Awards Program

^^ See Note 5

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**BARRON COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2013**

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred)	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred)
		Reimbursements 1/1/13			Grant Reimburse- ments	Local Share	Reimbursements 12/31/13
<u>Department of Agriculture, Trade and Consumer Protection</u>							
Soil and Water Resource Management:							
Basic Annual Staffing Grant	115.15	\$ 7,876	\$ -	\$ 173,765	\$ 7,876	\$ 65,486	\$ 108,279
LWRM Plan Implementation	115.40	48,241	-	57,500	89,739	-	16,002
Total Department of Agriculture, Trade and Consumer Protection		56,117	-	231,265	97,615	65,486	124,281
<u>Department of Commerce</u>							
Environmental Aids - Private Sewage System	143.110	-	-	26,026	26,026	-	-
<u>Department of Natural Resources</u>							
Boating Enforcement Aids	370.550	-	-	6,043	6,043	-	-
All-Terrain Vehicle Enforcement Aids	370.551	-	-	23,562	23,562	-	-
Snowmobile Enforcement Aids	370.552	-	-	8,036	8,036	-	-
Wildlife Damage Claims and Abatement	370.553	21,929	-	19,086	21,929	-	19,086
Urban and Community Forestry:	370.572	10,185	-	14,405	19,437	-	5,153
Snowmobile Trails and Areas:							
7/1/12-6/30/13	#S-4154	370.574	(27,342)	83,895	53,160	-	3,393
7/1/13-6/30/14	#S-4274	370.574	-	42,761	38,713	-	4,048
All-Terrain Vehicle Aids (Transp. Fd.):							
1/13/10-6/30/12	#ATV-1971	370.575	(81,847)	91,710	-	-	9,863
1/12/10-6/30/12	#ATV-1970	370.575	13,771	-	13,771	-	-
4/25/11-6/30/12	#ATV-2092	370.575	3,902	-	3,902	-	-
2/28/12-6/30/14	#ATV-2208	370.575	(10,365)	-	-	-	(10,365)
2/28/12-6/30/14	#ATV-2209	370.575	(4,696)	2,478	-	-	(2,218)
2/28/12-6/30/14	#ATV-2216	370.575	(33,404)	-	-	-	(33,404)
10/3/12-6/30/14	#ATV-2227	370.575	(14,063)	-	-	-	(14,063)
7/2/12-6/30/13	#ATV-2230	370.575	7,812	14,855	22,667	-	-
7/2/12-6/30/13	#ATV-2231	370.575	(1,972)	1,972	-	-	-
7/2/12-6/30/13	#ATV-2273	370.575	(645)	3,607	2,962	-	-
4/10/13-6/30/15	#ATV-3031	370.575	-	38,681	57,178	-	(18,497)
7/1/13-6/30/14	#ATV-3050	370.575	-	23,186	18,175	-	5,011
7/1/13-6/30/14	#ATV-3051	370.575	-	2,119	2,452	-	(333)
7/1/13-6/30/14	#ATV-3093	370.575	-	3,239	2,998	-	241
7/1/13-6/30/14	#UTV-14016	370.575	-	2,613	2,925	-	(312)
Municipal and County Recycling Aids	370.670	-	-	296,714	88,256	208,458	-
Total Department of Natural Resources		(116,735)	-	678,962	386,166	208,458	(32,397)

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

BARRON COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2013

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred)	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred)
		Reimbursements 1/1/13			Grant Reimburse- ments	Local Share	Reimbursements 12/31/13
<u>Department of Transportation</u>							
Elderly and Handicapped County Aids:	395.101	\$ -	\$ -	\$ 159,848	\$ 133,207	\$ 26,641	\$ -
<u>Department of Corrections</u>							
Community Intervention-Capacity Building:	410.302	6,028	-	16,000	14,028	3,670	4,330
AODA Group Intensive:	410.411	3,200	-	20,073	19,998	-	3,275
Youth Aids Community:	410.313	89,967	-	751,313	547,000	287,537	6,743
Total Department of Corrections		99,195	-	787,386	581,026	291,207	14,348
<u>Department of Health Services</u>							
Income Maintenance Contract:							
FSET Administration GPR/FED Base	435.231	(1,443)	-	24,268	19,491	-	3,334
FSET Transportation GPR/FED Base	435.233	(1,511)	-	7,436	4,479	-	1,446
FSET Retention GPR/FED Base	435.235	1,150	-	1,220	1,899	-	471
Fluoride Rinse Program	435.151735	2,387	-	1,507	4,491	-	(597)
WI Well Woman Program GPR	435.157000	(1,690)	-	20,038	19,265	-	(917)
Lead Poisoning - Consolidated Contract	435.157720	(1,657)	-	3,729	2,778	-	(706)
TPCP WI WINS	435.158127	2,730	-	1,820	4,550	-	-
TPCP WIS WINS	435.181005	-	-	910	910	-	-
Maternal and Child Health Services Block Grant -							
Consolidated Contract	435.159320	112	-	1,412	1,524	-	-
Maternal and Child Health Services Block Grant -							
Reproductive Health	435.159321	-	-	18,847	20,435	-	(1,588)
Income Maintenance Contract:							
Available Allocation State Share	436.283	23,682	-	191,250	214,932	-	-
Medicaid Subrogation Collections	435.291	-	(134,081)	134,081	-	-	-
Adult Protective Services	435.312	-	-	41,501	41,501	-	-
Community Options Program	435.367	19,291	-	122,819	125,319	-	16,791

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

BARRON COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2013

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred)		Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred)						
		Reimbursements 1/1/13				Grant Reimburse- ments	Local Share	Reimbursements 12/31/13						
Department of Health Services (Continued)														
Certified Mental Health Program	435.517	\$	10,138	\$	-	\$	24,386	\$	30,618	\$	-	\$	3,906	
Birth-to-Three Initiative	435.550		-		-		46,394		46,394		-		-	
Aging and Disability Resource Center	435.560100	**	2,158		-		588,854		585,275		-		5,737	
Aging and Disability Resource Center MFP - NH Relocate GPR	435.560062	**	947		-		1,500		2,447		-		-	
Aging and Disability Resource Center MFP - NH Relocate Non MA	435.560063	**	541		-		1,210		1,315		-		436	
Aging and Disability Resource Center MFP - NH Relocation	435.560065	**	(384)		-		4,021		4,756		-		(1,119)	
Aging and Disability Resource Center Prevention-Elder Abuse	435.560490	**	-		-		67,567		33,579		33,988		-	
Basic County Allocation	435.561	**	-		-		1,027,905		1,027,905		-		-	
IMD-OBRA Relocations	435.571		1,707		-		31,579		33,286		-		-	
Family Support Program	435.577		12,136		-		50,087		62,223		-		-	
Children Long Term Support DD Autism	435.832	**	-		-		739		-		-		739	
Children Long Term Support DD Other	435.835	**	-		-		1,375		-		-		1,375	
Children Long Term Support MH Other	435.841	**	-		-		1,012		-		-		1,012	
Children Long Term Support PD Other	435.847	**	-		-		531		-		-		531	
Community Services and MH Services														
Human Services Contract	435.681	**	-		-		142,843		142,843		-		-	
CST Counties 2015	435.81030		-		-		50,097		50,097		-		-	
TR Tribal High Cost	437.169		-		9,937		-		9,937		-		-	
AFDC Agency Incentives	437.238		-		-		8		8		-		-	
Food Stamp Agency Collections	437.267		-		-		(271)		166		-		(437)	
AW Fingerprint Background:	437.3324		101		-		1,195		943		152		201	
Basic County Allocation	437.3561	**	-		-		262,636		262,636		-		-	
CW WSACWIS Annual Op Maint Fee	437.3604		-		-		(5,902)		(5,902)		-		-	
CE County Data Leadership Initiative	437.3611		210		-		14,651		13,866		995		-	
State/County Match	437.3681		-		-		778,210		46,302		731,908		-	
TR Domestic Abuse/Children's Service	437.5102		-		-		68,696		40,000		28,696		-	
Passed through Area Agency on Aging:														
State Pharmaceutical Assistance Program	435.560028		\$	-	\$	-	\$	5,329	\$	5,329	\$	-	\$	-
Stepping On Program	435.560121		-		-		5,000		5,000		-		-	
Elderly Benefit Specialist Program	435.560320		6,160		-		28,215		35,270		-		(895)	
State Senior Community Services	435.560330		-		-		9,846		8,861		985		-	
Congregate Nutrition III C-1	435.560350		2,809		-		89,193		83,817		8,919		(734)	
Home Delivered III C-2	435.560360		-		-		4,583		4,125		458		-	
Community Services and MH Services:														
Alzheimer's Family Support	435.560381		5,851		-		13,789		14,980		-		4,660	
Total Department of Health and Family Services			85,425		(124,144)		3,886,116		3,007,650		806,101		33,646	
** Major State Financial Assistance Program														

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance
(7)

BARRON COUNTY, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2013

State Grantor Agency/ Program Title and Year	State I.D. Number	Accrued (Deferred)	Prior Years Adjustments	Expenditures	Receipts		Accrued (Deferred)	
		Reimbursements 1/1/13			Grant Reimburse- ments	Local Share	Reimbursements 12/31/13	
<u>Department of Workforce Development</u>								
Child Support Enforcement:								
Child Support-State Share	437.202	\$ -	\$ -	\$ 47,232	\$ 47,232	\$ -	\$ -	
<u>Department of Justice</u>								
County-Tribal Local Assistance	455.263	-	-	13,917	13,917	-	-	
Law Enforcement Program	455.226	-	-	15,157	15,157	-	-	
Law Enforcement Training	455.231	-	-	9,120	9,120	-	-	
Victim and Witness Assistance								
Program-A Program Cluster	455.503, 532, 539	20,089	-	90,036	41,358	42,963		25,804
Total Department of Justice		20,089	-	128,230	79,552	42,963		25,804
<u>Department of Military Affairs</u>								
Emergency Response Equipment:								
Computer and Hazmat Equipment	465.308	8,605	-	8,037	16,642	-	-	
Emergency Response Training:								
Hazmat Training	465.310	237	-	1,208	1,445	-	-	
Emergency Planning Grant Program:								
LEPC Emergency Planning Grant	465.337	6,241	-	12,125	12,304	-		6,062
Total Department of Military Affairs		15,083	-	21,370	30,391	-		6,062
<u>Department of Administration</u>								
Public Benefits:	505.371	12,566	-	74,718	44,569	27,408		15,307
Land Information Board Grants:	505.116	-	-	300	300	-		-
Total Department of Administration		12,566	-	75,018	44,869	27,408		15,307
Subtotal State Financial Assistance		\$ 171,740	\$(124,144)	6,041,453	\$ 4,433,734	\$ 1,468,264		\$ 187,051
<u>Claims Paid to Providers via Third Party Administrator</u>								
Children's Long Term Support	^^	**		229,386				
Deduct: Local Share of Expenditures				(1,468,264)				
TOTAL STATE FINANCIAL ASSISTANCE EXPENDITURES				\$ 4,802,575				

** Major State Financial Assistance Program

^^ See Note 5

See Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

**BARRON COUNTY, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
DECEMBER 31, 2013**

NOTE 1 REPORTING ENTITY

Barron County (County) is governed by a board of supervisors consisting of twenty-nine elected members.

The financial reporting entity for the County is based upon criteria set forth in generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The financial reporting entity is defined by GASB to consist of (a) the primary government, (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The basic financial statements of the County consist solely of the primary government. No other organizations were identified for inclusion in the financial reporting entity of the County.

NOTE 2 BASIS OF PRESENTATION

The schedules of expenditures of federal awards and state financial assistance have been presented on a basis to reflect the flow of available funds in the individual programs as follows:

Expenditures – Expenditures are presented on the accrual basis of accounting. Grant expenditures represent the amount of program funds expended during the year.

Receipts – Receipts recorded under the Grant Reimbursement category represent actual program funds received by the County during the year. Receipts recorded under the Local Share category represent the amounts of local funds used to finance the County's share of program expenditures.

Accrued Reimbursement – Amounts recorded as accrued reimbursements represent the excess of program funds expended over available program funds. Such amounts represent program funds receivable by the County.

Deferred Reimbursement – Amounts recorded as deferred reimbursements represent available (unexpended) program funds held by the County.

NOTE 3 ADJUSTMENTS TO BEGINNING ACCRUED (DEFERRED) REIMBURSEMENT

Prior year adjustments included in the schedules of expenditures of federal awards and state financial assistance represent adjustments to the January 1, 2013 accrued (deferred) reimbursement balances of the individual programs based on subsequent funding of the programs in 2013 and/or adjustment of accruals resulting from prior year audit findings.

**BARRON COUNTY, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE
DECEMBER 31, 2013**

NOTE 4 CDBG REVOLVING LOAN FUND

Housing Rehabilitation

The County was awarded Community Development Block Grants (CDBG) for financing housing rehabilitation loans. Repayments received on the loans are recorded in separate revolving loan funds by the County and are used to finance similar loans in accordance with the original grant agreements. At December 31, 2013 the revolving loan fund had a balance of \$49,052 and outstanding loans totaled \$573,434 at that date as described below:

Owner Occupied Loans. The County had sixty-four (64) owner-occupied mortgage loans outstanding at December 31, 2013 totaling \$573,434. These notes become due and payable in full only "in the event that the maker:

- a. No longer continues to occupy the premises securing this note as a full-time residence, or
- b. Transfers any legal or equitable interest in the mortgage premises to anyone for any reason."

Transactions of the revolving loan fund for the year ending December 31, 2013 are summarized as follows:

Balance January 1, 2013	\$ 36,716
Loan Repayments	20,855
Interest on Loans	42
Administration Paid from Fund	(8,561)
Balance December 31, 2013	<u>\$ 49,052</u>

The above transactions are not included in the schedule of expenditures of federal awards.

NOTE 5 CLAIMS PAID VIA THIRD PARTY ADMINISTRATOR

Amounts shown as paid via Third Party Administrator (TPA) are payments made by a TPA for County authorized services. The TPA makes payments directly to service providers, and receives reimbursement for these services directly from the Wisconsin Department of Health Services (DHS). The activity between the TPA and service providers is not recorded in the County's financial accounting system; however, DHS guidance dictates that these transactions are to be included in the Schedules of Expenditures of Federal Awards and State Financial Assistance.

NOTE 6 PASS-THROUGH GRANT NUMBERS

Pass-through grant numbers were not assigned by the pass-through agencies.



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Members
of the Board of Supervisors
Barron County, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Barron County, Wisconsin (County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 24, 2014. Our report includes a reference to other auditors who audited the financial statements of the County of Barron Housing Authority, as described in our report on Barron County, Wisconsin's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. We consider items 2013-001 and 2013-002 in the accompanying Schedule of Findings and Questioned Costs to be material weaknesses.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit the attention by those charged with governance. We consider item 2013-003 in the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our test disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Barron County's Response to Findings

The County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Rice Lake, Wisconsin
July 24, 2014



CliftonLarsonAllen

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND STATE SINGLE AUDIT GUIDELINES

Honorable Members
of the Board of Supervisors
Barron County, Wisconsin

Report on Compliance for Each Major Federal and State Program

We have audited Barron County, Wisconsin's (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2013. We have also audited the County's compliance with types of compliance requirements described in the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that are applicable to each of its major state programs (including federal programs required to be tested as major state programs) for the same period. The County's major federal programs and major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Those standards, OMB Circular A-133 and state guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination on the County's compliance.

Opinion on Each Major Federal and State Programs

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on to each of its major federal and state programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2013.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and State Single Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of OMB Circular A-133 and *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133 and Schedule of State Financial Assistance Required by State Single Audit Guidelines

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Barron County as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Barron County's basic financial statements. We issued our report thereon dated July 24, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and schedule of state financial assistance are presented for purposes of additional analysis as required by OMB Circular A-133 and State Single Audit Guidelines, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards and schedule of state financial assistance are fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Rice Lake, Wisconsin
July 24, 2014

**BARRON COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2013**

PART I: SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditors' report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified X yes no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? X yes none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? yes X none reported

Type of auditors' report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? yes X no

Identification of major Federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
-----------------------	---

20.205	Highway Planning and Construction
20.320	Rail Line Relocation and Improvement
93.778	Medical Assistance Program

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? yes X no

**BARRON COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
DECEMBER 31, 2013**

State Awards

Internal control over major programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ yes X none reported

Type of auditors' report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*? _____ yes X no

Identification of major State programs:

<u>CFDA Number(s)</u>	<u>Name of State Program or Cluster</u>
435.283	IM Available Allocation - State Share
435.284	IM Available Allocation - Federal Share
435.291	IM Medicaid Subrogation Collections
435.560062	Aging and Disability Resource Center MFP - NH Relocate GPR
435.560063	Aging and Disability Resource Center MFP - NH Relocate Non MA
435.560065	Aging and Disability Resource Center MFP - NH Relocation
435.560100	Aging and Disability Resource Center
435.560490	Aging and Disability Resource Center Prevention-Elder Abuse
435.561	Basic County Allocation
435.681	Basic County Allocation
435.681	Community Services and MH Services - State/County Match
435.832	Children Long Term Support (CLTS) DD Autism
435.835	Children Long Term Support (CLTS) DD Other
435.841	Children Long Term Support (CLTS) MH Other
435.847	Children Long Term Support (CLTS) PD Other
^^	CLTS Paid via Third Party Administrator
437.202	Child Care Development
437.3561	Basic County Allocation

Federal Programs on Schedule of Expenditures of Federal Awards Tested as Major State Pro

93.596	Child Care Development
93.778	Medical Assistance Program - Income Maintenance
93.778	Medical Assistance Program - Aging and Disability Resource Center

^^ = See Note 5 to the Schedules of Expenditures of Federal Awards and State financial Assistance.

Dollar threshold used to distinguish between type A and type B programs: \$100,000

Auditee qualified as low-risk auditee? _____ yes X no

**BARRON COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
DECEMBER 31, 2013**

PART II: FINDINGS RELATED TO THE FINANCIAL STATEMENTS:

FINDING: 2013-001 Annual Financial Reporting Under Generally Accepted Accounting Principles (GAAP)

Criteria: It is the County's responsibility to have controls in place to prevent or detect a material misstatement in the annual financial statements, including footnote disclosures.

Condition: The County does not have an internal control policy in place over annual financial reporting that would enable management to conclude its annual financial statements and related footnote disclosures are complete and presented in accordance with Generally Accepted Accounting Principles (GAAP).

Context: The County has informed us that they do not have an internal control policy in place over the annual financial reporting and that they do not have the necessary staff and expertise to prevent or detect a material misstatement in the annual financial statements including footnote disclosures. However, they have reviewed and approved the annual financial statements and the related footnote disclosures.

Cause: The County relies on the audit firm to prepare the annual financial statements and related footnote disclosures.

Effect: The potential exists that a material misstatement of the annual financial statements could occur and not be prevented or detected by the County's internal controls.

Recommendation: The County should continue to evaluate their internal staff and expertise to determine if an internal control policy over the annual financial reporting is beneficial.

CORRECTIVE ACTION PLAN (CAP):

Explanation of Disagreement with Audit Findings

There is no disagreement with the audit finding.

Actions Planned in Response to Finding:

The County will continue to rely upon the audit firm to prepare the financial statements and related footnote disclosures and will review and approve these prior to the issuance of the annual financial statements. The Lead Fiscal Coordinator is the official responsible for ensuring corrective action of the deficiency.

Planned Completion Date for CAP:

The CAP is ongoing.

Plan to Monitor Completion of CAP:

The County Administrator will be monitoring this corrective action plan.

**BARRON COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
DECEMBER 31, 2013**

PART II: FINDINGS RELATED TO THE FINANCIAL STATEMENTS: (CONTINUED)

FINDING: 2013-002 Material Audit Adjustments

Criteria: The County should have controls in place to prevent or detect a material misstatement in the financial statements in a timely manner.

Condition: The audit firm proposed and the County posted to its general ledger accounts journal entries for correcting certain misstatements.

Context: The County has informed us that they will continue to rely upon the audit firm to propose such audit adjustments as are necessary to adjust accounts in accordance with Generally Accepted Accounting Principles (GAAP). Management will review and approve those entries prior to recording them.

Cause: The County has not established controls to ensure that all accounts are adjusted to their appropriate year end balances in accordance with GAAP.

Effect: The potential exists that financial statements of the County may include inaccurate information not detected or prevented by County staff.

Recommendation: The County should continue to evaluate its internal control processes to determine if additional internal control procedures should be implemented to ensure that accounts are adjusted to their appropriate year end balances in accordance with GAAP.

CORRECTIVE ACTION PLAN (CAP):

Explanation of Disagreement with Audit Findings

There is no disagreement with the audit finding.

Actions Planned in Response to Finding:

The County will continue to rely upon the audit firm to propose audit adjustments necessary to adjust accounts in accordance with GAAP. Management will review and approve these entries prior to recording them. The Lead Fiscal Coordinator is the official responsible for ensuring corrective action of the deficiency.

Planned Completion Date for CAP:

The CAP is ongoing.

Plan to Monitor Completion of CAP:

The County Administrator will be monitoring this corrective action plan.

**BARRON COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
DECEMBER 31, 2013**

PART II: FINDINGS RELATED TO THE FINANCIAL STATEMENTS: (CONTINUED)

FINDING: 2013-003 Limited Segregation of Duties

Criteria: Generally, a system of internal control contemplates separation of duties such that no individual has responsibility to execute a transaction, have physical access to the related assets, and have responsibility or authority to record the transaction.

Condition: In some of the smaller County offices the available staff precludes a proper separation of duties to assure adequate internal control.

Context: The limited size of the County's staff in some departments responsible for accounting and financial duties precludes a complete segregation of incompatible duties. The County has informed us that it may not be cost effective to hire the additional personnel required to achieve complete segregation of duties.

Cause: The condition is due to limited staff available.

Effect: The potential exists that the design of the internal controls over financial reporting could affect the ability of the County to record, process, summarize and report financial data consistently with the assertions of management in the financial statements. In addition, this lack of segregation of duties may result in the county's inability to prevent/detect misappropriation of County assets.

Recommendation: The County should continue to evaluate its staffing in order to segregate incompatible duties whenever possible.

CORRECTIVE ACTION PLAN (CAP):

Explanation of Disagreement with Audit Findings

There is no disagreement with the audit finding.

Actions Planned in Response to Finding:

The County continues to work to achieve segregation of duties whenever cost effective. The Lead Fiscal Coordinator is the official responsible for ensuring corrective action of the deficiency.

Planned Completion Date for CAP:

The CAP is ongoing.

Plan to Monitor Completion of CAP:

The County Administrator will be monitoring this corrective action plan.

Compensating Controls and Mitigating Factors:

The cash disbursements process includes approval of the disbursement by the department and approval of invoices by the County administrator. Review of the vouchers and account coding is completed by the finance department. The payroll disbursements process includes supervisor approval of timesheets and finance department review of timesheets and proper account distribution. The receipts process includes pre-numbering and a reconciliation of departmental deposits performed by the Treasurer. In addition to the above, receipts are reviewed by finance for proper coding and classification.

**BARRON COUNTY, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
DECEMBER 31, 2013**

PART III: FINDINGS RELATED TO MAJOR FEDERAL AWARD PROGRAMS:

None.

PART IV: FINDINGS RELATED TO MAJOR STATE FINANCIAL ASSISTANCE PROGRAMS:

None.